IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 4TH JULY 2007 / 13TH ASHADHA 1929

WP(C).No. 20520 of 2007(P)

PETITIONER:

T.T.K.PRESTIGE LTD.,
MAREENA BUILDINGS, M.G.ROAD, ERNAKULAM,
REPRESENTED BY R.SREEKUMAR, ASSISTANT MANAGER
(COMMERCIAL) & AUTHORISED SIGNATORY.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:

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1. ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-II, COMMERCIAL TAXES,
ERNAKULAM.

2. DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM.

3. INSPECTING ASST.COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM AT KAKKANAD.

4. STATE OF KERALA REPRESENTED BY
SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.20520 of 2007

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Dated this the 4th day of July, 2007.

JUDGMENT

The petitioner has filed a rectification application and appeal against sales tax assessment for 2004-2005. According to the petitioner, rectification is likely to be allowed as the assessment is patently erroneous. In the circumstances, W.P. is disposed of directing the first respondent to hear the petitioner and pass orders on the rectification application filed against assessment for 2004-2005 within two weeks from date of receipt of copy of this judgment. There will be stay against recovery of balance tax due under revised demand after rectification till disposal of appeal on petitioner remitting one third of the revised demand within three weeks from the date of issuance of rectification order. The petitioner will produce rectified order in appeal before the second respondent who will dispose of the appeal with reference to rectified order.

C.N.RAMACHANDRAN NAIR
Judge

pms